



August 17, 2021

Dear Clients, Colleagues and Friends:

H2R CPA is concerned with the health and safety of our employees, clients and the community at large. We continue to monitor the changing environment caused by Covid-19.

The CDC is now recommending that everyone in areas of substantial or high transmission of Covid-19, even those who are fully vaccinated, wear masks while indoors when they are unable to be socially distant. Both our Greentree and Beaver offices are currently in areas of high transmission. Our updated safety protocols are as follows:

- Employees and visitors who are not fully vaccinated must continue to wear a mask in all common areas of the office.
- Employees and visitors who are fully vaccinated are encouraged to wear a mask in all common areas of the office.
- Mask requirements remain in place when entering both the Beaver and Greentree buildings. Mask wearing and social distancing requirements are still in effect in common areas of our buildings.
- We recognize that businesses can have different rules related to masks and social distancing. Our team members will follow protocols when working at client sites.

We all play a role in keeping our workplace and communities safe. We will continue to monitor the impact of Covid-19 and make changes, as needed.

We hope you and your families continue to be safe and in good health. We appreciate your ongoing trust and confidence in H2R CPA during these challenging times. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



May 20, 2021

Dear Clients, Colleagues and Friends:

H2R CPA has revised some of our Covid-19 safety protocols based on new guidance issued by the CDC and Pennsylvania Department of Health regarding fully vaccinated people. Our updated safety protocols are as follows:

- Employees and visitors who have been fully vaccinated will not be required to wear a mask or social distance when in our offices.
- You are considered to be fully vaccinated two weeks after receiving the Johnson & Johnson vaccine or two weeks after receiving a second of two Moderna or Pfizer vaccinations.
- Employees and visitors who are not fully vaccinated must wear masks and social distance when in our offices.
- We will rely on the honor system for both employees and visitors.
- Mask requirements remain in place when entering both the Beaver and Greentree buildings. Mask wearing and social distancing requirements are still in effect in common areas of our buildings.
- We recognize that businesses can have different rules related to masks and social distancing. Our team members will follow protocols when working at client sites.

We hope you and your families continue to be safe and in good health. We appreciate your ongoing trust and confidence in H2R CPA during these challenging times. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



March 22, 2021

Dear Clients, Colleagues and Friends:

In an effort to provide relief in dealing with the challenges of the pandemic, the IRS has extended the federal income tax filing deadline for individuals for the 2020 tax year from April 15, 2021, until Monday, May 17, 2021. In addition, the deadline for taxpayers to file their 2020 Pennsylvania personal income tax returns and make final 2020 income tax payments has also been extended to May 17, 2021. However, the extension currently does not apply to 2021 estimated tax payments, nor 2020 filings of Trust, C Corporation or Gift Tax returns. We continue to encourage clients to submit all tax information to us as soon as possible to allow enough time for completion of returns by the deadline.

To protect our clients, employees and the community from the Covid-19 virus, we continue to employ and follow heightened safety protocols.

- H2R CPA offices remain open.
- All meetings in H2R CPA offices must be scheduled in advance.
- Remote and telephone meetings are strongly encouraged, whenever possible.
- Visitors and team members must wear masks, unless there is a medical condition preventing them from doing so, when entering H2R CPA buildings and offices. Masks must be worn at all times in the offices, except for instances where a team member is working alone in an isolated area or in an office with a closed door.
- Any team member who comes in close contact with someone infected by the Covid-19 virus will quarantine for at least 10 days, or for seven days with a negative test, on or after day five of quarantine.
- Team members must notify any client they plan to visit and give the client the option of deciding whether to have them on site. When possible, team members will discuss this with clients in advance and provide enough time for the client to consider their preferences for service delivery.
- The Governor has ordered that all businesses and workers who can operate remotely should do so. To comply, all H2R CPA team members who can effectively work from home will be doing so.

We hope you and your families continue to be safe and in good health. We appreciate your ongoing trust and confidence in H2R CPA during these challenging times. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



February 17, 2021

Dear Clients, Colleagues and Friends:

As we navigate the 2021 tax season, federal and state governments have not extended tax deadlines and are not expected to do so in the coming weeks. Therefore, we encourage clients to submit all tax information to us as soon as possible to allow enough time for completion of returns by the deadline.

To protect our clients, employees and the community from the Covid-19 virus, we continue to employ and follow heightened safety protocols.

- H2R CPA offices remain open.
- All meetings in H2R CPA offices must be scheduled in advance.
- Remote and telephone meetings are strongly encouraged, whenever possible.
- Visitors and team members must wear masks, unless there is a medical condition preventing them from doing so, when entering H2R CPA buildings and offices. Masks must be worn at all times in the offices, except for instances where a team member is working alone in an isolated area or in an office with a closed door.
- Any H2R CPA team member who visits another state for more than 24 hours must adhere to PA Department of Health Guidelines, which require that they have a negative Covid-19 test within 72 hours of returning to the Commonwealth or quarantine for 10 days upon returning to Pennsylvania. If a traveler chooses to get tested upon reentering the Commonwealth, or is waiting for test results, they must quarantine for 10 days or until receipt of a negative test result, whichever comes first.
- Any team member who leaves the state for more than 24 hours or comes in close contact with someone infected by the Covid-19 virus must notify any client they plan to visit and give the client the option of deciding whether to have them on site. When possible, team members will discuss this with clients in advance and provide enough time for the client to consider their preferences for service delivery.
- The Governor has ordered that all businesses and workers who can operate remotely should do so. To comply, all H2R CPA team members who can effectively work from home will be doing so.

We hope you and your families continue to be safe and in good health. We appreciate your ongoing trust and confidence in H2R CPA during these challenging times. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



December 4, 2020

Dear Clients, Colleagues and Friends:

As we approach the end of the year, with COVID-19 cases and hospitalizations on the rise again in our region and across the country, H2R CPA continues to establish and revise policies in response to the continued spread of the virus. These policies reflect our firm's commitment to providing the highest quality of service to our clients, while protecting the health of our team members, clients and the community.

- H2R CPA offices remain open
- All meetings in H2R CPA offices must be scheduled in advance
- Remote and telephone meetings are strongly encouraged, whenever possible
- Visitors and team members must wear masks, unless there is a medical condition, when entering H2R CPA buildings and offices. Masks must be worn at all times in the offices, except for instances where a team member is working alone in an isolated area or in an office with a closed door.
- Per the Pennsylvania Department of Health, any H2R CPA team member who visits another state will be expected to quarantine for 14 days upon returning to Pennsylvania or obtain two negative COVID-19 tests before returning to the office. During this period, team members will be working from home.
- Any team member who leaves the region or comes in close contact with someone infected by Covid-19 must notify any client they plan to visit and give the client the option of deciding whether to have them on site. Team members will discuss this with clients in advance and provide enough time for the client to consider their preferences for service delivery.
- The Governor has ordered that all businesses and workers who can operate remotely should do so. To comply, all H2R CPA team members who can effectively work from home will be doing so.

We hope you and your families continue to be safe and in good health. We appreciate your continued trust and confidence in H2R CPA during these challenging times. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



July 21, 2020

Dear Clients, Colleagues and Friends:

With summer in full swing, and COVID-19 cases on the rise again in our region and across the country, H2R CPA is adopting some new policies in response to the continued spread of the virus. These policies reflect our firm's commitment to providing the highest quality of service to our clients, while protecting the health of our team members, clients and the community.

- H2R CPA offices remain open
- All meetings in H2R CPA offices must be scheduled in advance; drop-in visits are discouraged
- Remote and telephone meetings are strongly encouraged, whenever possible
- Visitors must wear masks, unless there is a medical condition, when entering H2R CPA buildings and offices
- Per the Pennsylvania Department of Health, any H2R CPA team member who visits an area where there are high amounts of COVID-19 cases will be expected to quarantine for 14 days upon returning to Pennsylvania or obtain two negative COVID-19 tests before returning to the office. During this period, team members will be working from home. A complete list of these geographic regions is available on the [Department of Health's website](#).
- Any team member who leaves the region must notify any client they plan to visit within 14 days of their return and give the client the option of deciding whether to have them on site. Team members will discuss this with clients in advance and provide enough time for the client to consider their preferences for service delivery.
- The Governor has ordered that all businesses who can operate remotely should do so. To comply, all H2R CPA team members who can effectively work from home will be doing so.

We hope you and your families continue to be safe and in good health. We appreciate your continued trust and confidence in H2R CPA during these challenging times. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



June 10, 2020

Dear Clients, Colleagues and Friends:

As Allegheny and Beaver counties move from the yellow phase of reopening to green, we look forward to coming together as a community and collectively adapting to a new way of doing business. H2R CPA's professional team remains committed to delivering high-quality and responsive service.

During the green phase of reopening, the following operational guidelines are in place:

- Our offices remain open
- Clients may request an in-person meeting with their H2R CPA liaison in our offices
 - All meetings in H2R CPA offices must be scheduled in advance
- Visitors must wear masks, unless there is a medical condition, when entering H2R CPA buildings and offices
- Remote and telephone meetings are strongly encouraged whenever possible

Most importantly, although the Federal and Pennsylvania filing deadlines have been extended to July 15, we are requesting that any outstanding tax documents be submitted as soon as possible. This will allow time for thorough tax planning and preparation of your tax return. If documents are received after June 15, an extension will be filed.

As always, the following options are available for submitting documents remotely, as alternatives to coming into our offices:

- Our online portal can be used to upload confidential documents (<https://h2rcpa.com/client-portal>). If you already have a portal login, you can continue to use it. If you need to be set up with a portal login, please contact:
 - Debbie Webb at dawebb@h2rcpa.com (H2R CPA)
 - Tom Helsing at thelsing@cottrillarbutina.com (Cottrill Arbutina Division)
- U.S. Mail and faxing are additional alternatives for exchanging confidential documents
- Email can be used to exchange non-confidential information

We hope you and your families continue to be safe and in good health. We appreciate your continued trust and confidence in H2R CPA. Should you have any questions or concerns, please feel free to contact us.

Sincerely,
Paul K. Rudoy, CPA/PFS
Managing Partner



May 20, 2020

Dear Clients, Colleagues and Friends:

As Allegheny and Beaver counties move from the red phase of shutdown to the yellow phase of reopening, our professional team is continuing our best efforts to deliver high-quality and responsive service, while performing both remote and in-office work.

While H2R CPA offices remain open, the following updated guidelines are effective upon the start of the yellow phase:

- Clients may request an in-person meeting with their H2R CPA liaison in our offices, if preferred over a remote meeting or call
- All meetings in H2R CPA offices must be scheduled in advance
- Visitors must wear masks, unless there is a medical condition, when entering H2R CPA buildings and offices

Most importantly, although the Federal and Pennsylvania filing deadlines have been extended to July 15, we are requesting that any outstanding tax documents be submitted as soon as possible. This will allow time for a thorough tax planning, completion and review process. If documents are received after June 15, then an extension will need to be filed.

As always, the following options are available for submitting documents remotely, as alternatives to coming into our offices:

- Our online portal can be used to upload confidential documents (<https://h2rcpa.com/client-portal>). If you already have a portal login, you can continue to use it. If you need to be set up with a portal login, please contact:
 - Debbie Webb at dawebb@h2rcpa.com (H2R CPA)
 - Tom Helsing at thelsing@cottrillarbutina.com (Cottrill Arbutina Division)
- U.S. Mail and faxing are additional alternatives for exchanging confidential documents
- Email can be used to exchange non-confidential information
- Phone meetings can be scheduled in place of in-person meetings, if that is preferred

We hope you and your families continue to be safe and in good health. We appreciate your continued trust and confidence in H2R CPA. Should you have any questions or concerns, please feel free to contact us.

Sincerely,

Paul K. Rudoy, CPA/PFS
Managing Partner



March 25, 2020

Dear Clients, Colleagues and Friends:

As a Life-Sustaining Business during these challenging times, H2R CPA is committed to serving our clients and staying open for business while protecting the health of our professionals. While we are open for business, many of our professionals continue to work remotely for the safety of their families, our community and the essential workforce that continues to staff our office.

While the Federal and Pennsylvania filing deadlines have been extended to July 15, we would like to continue working with you to determine your future tax obligations. Our goal is to help you understand these obligations so that you can plan accordingly over the next few months. This interaction will also allow us the opportunity to provide guidance on when you should file your tax returns and the best path forward regarding your tax obligation. In general, we recommend submitting your tax information to us sooner, rather than later, to allow time for a thorough tax planning process.

As referenced in prior communications, to reduce person-to-person interaction, we are requesting that clients do not come into our offices – walk-in appointments and deliveries are no longer permitted. Instead, the following alternatives are suggested for conducting business:

- Our online portal should be used to upload confidential documents (<https://h2rcpa.com/client-portal>). If you already have a portal login, you can continue to use it. If you need to be set up with a portal login, please contact:
 - Debbie Webb at dawebb@h2rcpa.com (H2R CPA)
 - Tom Helsing at thelsing@cottrillarbutina.com (Cottrill Arbutina Division)
- U.S. Mail and faxing are additional alternatives for exchanging confidential documents.
- Email should be used to exchange non-confidential information.
- Phone meetings should be scheduled in place of in-person meetings; your H2R CPA liaison will be in touch regarding any scheduled meetings.
- If there are any scheduled projects that require person-to-person interaction at your office, your H2R CPA liaison will be in touch to discuss the best way for us to provide you with service.

We hope you and your families are safe and in good health. We appreciate your continued trust and confidence in H2R CPA. Should you have any questions or concerns, please feel free to contact us.

Sincerely,

Paul K. Rudoy, CPA/PFS
Managing Partner



March 18, 2020

Dear Clients, Colleagues and Friends:

H2R CPA remains committed to the health and well-being of our team, clients and community, as well as to maintaining the highest quality of service for our clients. As circumstances related to COVID-19 continue to evolve, H2R CPA will be updating our business continuity plans, as necessary. Please see the latest information below.

Although our office remains open for essential office personnel only, most of our professionals are working remotely. This will enable our team to remain as safe as possible while working regular schedules, managing normal workloads, and maintaining high quality service standards. We will continue to be available to our clients and ready to respond to and meet your professional needs during these challenging times.

To reduce person-to-person interaction, we are requesting that clients do not come into our offices – walk-in appointments and deliveries are no longer permitted. Instead, the following alternatives are suggested for conducting business:

- Our online portal should be used to upload confidential documents (<https://h2rcpa.com/client-portal>). If you already have a portal login, you can continue to use it. If you need to be set up with a portal login, please contact:
 - Debbie Webb at dawebb@h2rcpa.com (H2R CPA)
 - Tom Helsing at thelsing@cottrillarbutina.com (Cottrill Arbutina Division)
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- Phone meetings should be scheduled in place of in-person meetings; your H2R CPA liaison will be in touch regarding any scheduled meetings.
- If there are any scheduled projects that require person-to-person interaction at your office, your H2R CPA liaison will be in touch to discuss the best way for us to provide you with service.

We hope you and your families are safe and in good health. We appreciate your continued trust and confidence in H2R CPA. Should you have any questions or concerns, please feel free to contact us.

Sincerely,

Paul K. Rudoy, CPA/PFS
Managing Partner



March 13, 2020

Dear Clients, Colleagues and Friends:

Considering the current outbreak of COVID-19 and the impact the virus may have on our local region, I wanted to take a minute to share H2R CPA's business continuity plans with you.

First and foremost, we are committed to taking all recommended precautions to protect the health and well-being of our team, clients and community. To that end, we are following the recommendations of the Centers for Disease Control and Prevention, the Pennsylvania Department of Health, and the Allegheny and Beaver County Health Departments. We will continue to use their expert recommendations to guide our decisions as long as necessary.

Furthermore, we are committed to maintaining the highest quality of service for our clients. We have plans in place to help prevent any disruption of service to the greatest extent possible. Our firm is open for business at this point in time, but many of our professionals may be working remotely in the coming days and weeks. We will continue to monitor the situation and keep you up to date as circumstances evolve.

If you would prefer to minimize person-to-person interaction when conducting business with our firm, the following alternatives are available:

- Our online portal can be used to upload confidential documents (h2rcpa.com/client-portal). If you already have a portal login, you can continue to use it. If you need to be set up with a portal login, please contact:
 - Debbie Webb at dawebb@h2rcpa.com (H2R CPA)
 - Tom Helsing at thelsing@cottrillarbutina.com (Cottrill Arbutina Division)
- Email can be used to exchange non-confidential information.
- Phone meetings can be scheduled in place of in-person meetings.

If you are concerned about any scheduled projects that require person-to-person interaction at your office, please reach out to your H2R CPA liaison to discuss the best way for us to provide you with service.

We hope you and your families are safe and in good health during these challenging times. We appreciate your continued trust and confidence in H2R CPA. Should you have any questions or concerns, please feel free to contact us.

Sincerely,

Paul K. Rudoy, CPA/PFS
Managing Partner